

Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in the application:

Listing of Claims:

1. (Currently Amended) A semiconductor device comprising:
 - a first gate insulating film and a second gate insulating film, both formed on a semiconductor layer;
 - a gate electrode formed to be bridged over said first gate insulating film and said second gate insulating film;
 - a body region formed adjacent to said gate electrode;
 - a source region having an opposite conductive type to said body region and formed within said body region; and
 - a drain region having the opposite conductive type to said body region and formed at a position separated from said body region,wherein said first gate insulating film is manufactured in such a manner that an insulating film formed on said semiconductor layer is patterned by way of the LOCOS method and wherein the first gate insulating film does not extend lower than the second gate insulating film.
2. (Currently Amended) The semiconductor device as claimed in claim 1, wherein said first gate insulating film has a tapered surface.
3. (Original) The semiconductor device as claimed in claim 1, wherein said first gate insulating film is not formed at a position lower than at least a surface position of said semiconductor layer.

4. (Original) The semiconductor device as claimed in claim 1, wherein said first gate insulating film is not formed at a position lower than a surface position of said semiconductor layer in such a manner that local current crowding is not produced between at least an edge portion of said body region and an edge portion of said first gate insulating film.
5. (Withdrawn) A method for manufacturing a semiconductor device, comprising the steps of:
forming a body region by implanting to diffuse an impurity in a predetermined region of a semiconductor layer;
after field-oxidizing a surface region of said semiconductor layer by way of the LOCOS method to form an insulating film, forming a first insulating film by patterning said insulating film while a resist film formed on a predetermined region of said insulating film is employed as a mask;
forming a second gate insulating film on said semiconductor layer other than said first gate insulating film, and then forming a gate electrode so that said gate electrode is bridged over said first gate insulating film and said second gate insulating film; and
forming a source region and drain region by implanting an impurity of an opposite conductive type to said body region into both a source forming region formed within said body region and a drain forming region formed within said semiconductor layer while a resist film having an opening is employed as a mask.
6. (Withdrawn) The semiconductor device manufacturing method as claimed in claim 5, wherein a device separation film is formed in the same step of forming said first gate insulating film.
7. (Withdrawn) The semiconductor device manufacturing method as claimed in claim 5, wherein said first gate insulating film is not formed at a position lower than at least a surface position of said semiconductor layer in the step of forming said first gate insulating film.

8. (Withdrawn) The semiconductor device manufacturing method as claimed in claim 5, wherein, in the step of forming the first gate insulating film, said first gate insulating film is not formed at a position lower than a surface position of said semiconductor layer so that local current crowding is not produced between at least an edge portion of said body region and an edge portion of said first gate insulating film.

9. (New) A method comprising:

- forming a first gate insulating film on a semiconductor layer;
- forming a second gate insulating film on the semiconductor layer; and
- forming a gate electrode to bridge over the first gate insulating film and the second gate insulating film;

wherein the first gate insulating film does not extend lower than the second gate insulating film.